



Privacy Act of 1974; Matching Program

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of a re-establishment for a matching program.

SUMMARY: This computer matching agreement sets forth the terms, conditions, and safeguards under which the Internal Revenue Services (IRS) will disclose tax return information to the Department of Veterans Affairs, Veterans Health Administration (VA/VHA). VA/VHA will use the tax return information to verify veterans' employment status and earnings to determine eligibility for its health benefit programs.

DATES: Comments on this matching program must be received no later than **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. If no public comment is received during the period allowed for comment or unless otherwise published in the Federal Register by VA, the new agreement will become effective a minimum of 30 days after date of publication in the Federal Register. If VA receives public comments, VA shall review the comments to determine whether any changes to the notice are necessary. This matching program will be valid for 18 months from the effective date of this notice.

ADDRESSES: Comments may be submitted through www.Regulations.gov or mailed to VA Privacy Service, 810 Vermont Avenue, NW, (005R1A), Washington, DC 20420. Comments should indicate that they are submitted in response to Computer Matching Agreement Between The Internal Revenue Services and The Department of Veterans Affairs Veterans Health Administration. Comments received will be available at [regulations.gov](https://www.regulations.gov) for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT: Stacey Echols, Director, Health Eligibility Center VHA Member Services, Department of Veterans Affairs, 2957 Clairmont Rd. NE, Suite 200 Atlanta, GA 30329, Email: stacey.echols@va.gov Telephone: 404-828-5303

SUPPLEMENTARY INFORMATION: The Health Eligibility Center (HEC) verifies the self-reported income of certain veterans whose eligibility for medical care is based on income level. HEC is an entity within the VHA, Member Services.

“Tax return information,” for purposes of this agreement, means IRS records obtained under the authority of 26 U.S.C. 6103 concerning the amount of an individual’s earnings from wages or self-employment income, the period(s) involved, and the identities and addresses of employers.

PARTICIPATING AGENCIES: Department of Veterans Affairs, Veterans Health Administration (VA/VHA), and Internal Revenue Services (IRS)

AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM: The Internal Revenue Code (IRC), 26 U.S.C. 6103(l)(7)(B), authorizes the IRS to disclose return information with respect to unearned income, as defined by relevant sections of the IRC, to VHA for the purposes of administering certain health care programs under sections 1710(a)(2)(G), 1710(a)(3), and 1710(b) of Title 38, United States Code (U.S.C). The authority for VHA to enter into this matching program with IRS is contained in 38 U.S. C. 5317. VHA has a statutory obligation to collect income information from certain applicants for benefits and to use that income data to determine the applicant’s eligibility for the benefits sought.

PURPOSE(S): This computer matching agreement sets forth the terms, conditions, and safeguards under which the Internal Revenue Services (IRS) will disclose tax return information to the Department of Veterans Affairs, Veterans Health Administration (VA/VHA). VA/VHA will use the tax return information to verify veterans’ employment status and earnings to determine eligibility for its health benefit programs.

CATEGORIES OF INDIVIDUALS: Veterans applying for VA Health Care Benefits

CATEGORIES OF RECORDS: VA/VHA will provide IRS with the following information for each individual for whom VA/VHA requests tax return information: SSN and the

Name Control (first four characters of the surname) in accordance with the current IRS Publication 3373, *Disclosure of Information to Federal, State, and Local Agencies Handbook*. The IRS will then disclose, when there is a match of individual identifier, to the VHA the: payee account number, payee name and mailing address, payee Tax Identification Number (TIN), payer TIN number, payer name and address, and the income type and amount.

SYSTEM(S) OF RECORDS: VHA will provide the IRS with identifying information with respect to applicants for and recipients of benefits available under programs cited in Article I.B. of this Agreement from VHA's System of Records entitled "Income Verification Records--VA" (89VA10NB) (Routine use nineteen (19)), as published at 73 FR 26192 (May 8, 2008), and updated at 78 FR 76897 (December 19, 2013). IRS will extract return information with respect to unearned income from the Information Return Master File (IRMF), Treas/IRS 22.061, as published at 80 FR 54081 (September 8, 2015), through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Program.

Signing Authority

The Senior Agency Official for Privacy, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. John Oswalt, Chief Privacy Officer and Chair of the Data Integrity Board, Department of Veterans Affairs approved this document on March 10, 2023 for publication.

Dated: April 14, 2023.

Amy L. Rose,

Program Analyst,

VA Privacy Service,

Office of Information Security,

Office of Information and Technology,

Department of Veterans Affairs.

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